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December 30, 2010

Via ECF

Honorable Tonianne J. Bongiovanni, U.S.M.J. United States District Court District of New Jersey Clarkson S. Fisher Federal Bldg. & U.S. Courthouse 402 E. State Street, Room 6 East Trenton, New Jersey 08608

Re: American General Life Ins. Co. v. Ellman Savings Irrevocable Trust, et al.

Civil Action No. 3:08-cv-05364-MLC-TJB

Our File No.: 07478.00537

Dear Judge Bongiovanni:

Enclosed please find a proposed Consent Order to extend time for American General Life Insurance Company to answer the Second Amended Counterclaim by Ellman Saving Irrevocable Trust and Jeffrey Levitin to January 24, 2010. If same meets your approval, the parties respectfully request entry of the order.

We thank the Court for its attention to this matter.

Respectfully,

WILSON, ELSER, MOSKOWITZ, EDELMAN & DICKER LLP

s/ Karen D Peck
Karen D. Peck

KDP:kdp Encls.

Cc: David BenHaim, Esq. (via ECF) Daniel Grossman, Esq. (via ECF)

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